

City and County of San Francisco

OFFICE OF THE CONTROLLER

HUMAN RIGHTS COMMISSION:

Revolving Fund

January 1, 1998 through March 16, 1999



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Edward Harrington
Controller

August 18, 1999

Marivic S. Bamba, Executive Director
Human Rights Commission
25 Van Ness Avenue, Suite 800
San Francisco, CA 94102

Dear Ms. Bamba:

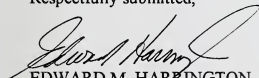
The Controller's Audits Division presents its report concerning the audit of the cash revolving fund of the Human Rights Commission (Commission). The Commission uses the fund to pay for minor operating expenses and to reimburse employees for out-of-pocket reimbursable expenses.

Reporting Period: January 1, 1998 through March 16, 1999**Authorized Amount:** \$200**Results:**

As of March 16, 1999, the Commission's revolving fund had a balance of \$250, or \$50 more than the amount authorized in the San Francisco Administrative Code. This occurred because the Commission did not return to the Purchaser \$50 of a \$250 Purchaser's advance the Commission had previously received. Nevertheless, the Commission used the revolving fund assets within the purpose of the fund and the authorized amount of the fund meets the Commission's operational needs.

The Controller's Audits Division will be working with the Human Rights Commission to follow up on the status of the recommendations made in this report.

Respectfully submitted,


EDWARD M. HARRINGTON
Controller

INTRODUCTION

The Board of Supervisors of the City and County of San Francisco appropriated a cash revolving fund of \$200 to the Human Rights Commission (Commission) under the San Francisco Administrative Code (Administrative Code), Section 10.169-17. The Commission uses its revolving fund to pay for minor operating expenses and to reimburse employees for their out-of-pocket reimbursable expenses.

SCOPE AND METHODOLOGY

The purpose of this audit was to determine whether the Commission's revolving fund assets agreed to the amount authorized in the Administrative Code and recorded in the Controller's Financial Accounting and Management Information System (FAMIS). We also determined whether the Commission used the revolving fund assets within the purposes of the fund and in compliance with the Controller's departmental instructions, and whether the Commission has adequate internal controls over the fund. Finally, we assessed whether the revolving fund was sufficient to meet the Commission's operational needs. To conduct the audit, we reviewed the applicable provisions in the Administrative Code and the Controller's Departmental Instruction No.1052. We evaluated the Commission's procedures for recording, summarizing, and reporting revolving fund transactions. We tested a sample of revolving fund transactions to determine whether the transactions were proper and valid.

AUDIT RESULTS

THE HUMAN RIGHTS COMMISSION'S REVOLVING FUND BALANCE EXCEEDED ITS AUTHORIZED AMOUNT

As of March 16, 1999, the Human Rights Commission's revolving fund had a balance of \$250, or \$50 more than the amount authorized in the Administrative Code. This excess occurred because the Commission did not return the entire amount of its Purchaser's advance when the Board of Supervisors eliminated the departments' Purchaser's advances. Prior to 1997, the Commission had a cash revolving fund of \$200 and a Purchaser's advance of \$250. On July 25, 1997, the Board of Supervisors eliminated the Commission's Purchaser's advance. The Commission should have returned \$250 to the Purchaser. However, it only returned \$200, because it had requested, in writing, that the Controller's Office approve the Commission's authorized revolving fund balance be increased to \$250. Because the Commission believed that its request had been approved, it retained \$50 more than it should have.


Nevertheless, the Commission complied with the requirements for the use of its revolving fund. We found that the Commission conducted monthly bank reconciliations of its revolving fund account. We also reviewed transactions from one reimbursement request, and found that the expenditures were valid and supported by invoices and other documents. Finally, we found that the revolving fund amount is sufficient to meet the Commission's operational needs.

RECOMMENDATION

We recommend that the Human Rights Commission issue a check for \$50 to the Purchaser to repay the entire amount of the Purchaser's advance and to reduce the Commission's revolving fund balance to the authorized amount of \$200.

We conducted this review in accordance with the generally accepted government auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Staff: Maureen Gannon, Audit Manager
Wayne Chan



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cc: Mayor
Treasurer
Board of Supervisors
Civil Grand Jury
Budget Analyst
KPMG, LLP

